IN THE HIGH COURT OF JUDICATURE OF
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE MR. JUSTICE J.CHELAMESWAR
And
THE HON'BLE MR. JUSTICE D.APPA RAO

WRIT PETITION Nos. 11231, 11234 and 11239 OF 2006

Between:

M/s. Secunderabad Network Pvt. Limited,
4-4-296/297, Old Tajmahal Hotel Building,
Behind Mithila Complex, Bank Street,
Koti, Hyderabad-95, Rep. by its
Executive Director, Mr. Jitendra Kapashi

Petitioner in all the Writ Petitions

AND

The Asst. Commercial Tax Officer,
Abids Circle, Hyderabad and others

Respondents in all the writ petitions.

Dated: 24th August, 2006

ORAL COMMON ORDER:
(Per the Hon'ble Sri Justice J.Chelameswar)

The petitioner is a Limited Company and is a registered dealer under the Andhra Pradesh General Sales Tax Act, 1957 (for brevity the Act) and assessee on

the rolls of first respondent, carrying on business as dealers in clocks, calculators, timepieces, spares, etc. For the assessment years commencing from 1998-99 to 2000-2001, the first respondent completed the assessment by separate orders. The second respondent, however, was not satisfied with the assessment order and sought revision of the same in exercise of the powers under Sec. 20(2) of the Act. The petitioner contested the matter. Issue mainly appears to be is the relevant *Head* under which the goods are taxable. The second respondent rejected the objection filed by the petitioner and allowed the revision demanding tax at a higher amount than one determined by the Assessing Authority for all the three years.

Aggrieved by the same, the petitioner carried the matters in appeal before the Sales Tax Appellate Tribunal. The petitioner also filed three separate applications before the Tribunal seeking stay of recovery of tax, as determined by the Revisionary Authority, referred to earlier. The said applications were rejected. Questioning the said rejection orders relevant to the assessment years 1998-1999 to 2000-2001, these three writ petitions are filed, with the following prayer:

> "…For the reasons stated in the accompanying affidavit, it is prayed that the Hon'ble Court may be pleased to issue a

> writ of Certiorari or any other appropriate writ or order or direction quashing that the order of 3rd respondent in CCT's Ref. LIII(1)/356/2006-III dated 12.5.2006 and restrain the 1st respondent from taking any coercive steps for recovery of the disputed tax of Rs.1,14,513/- out for the assessment year 2000-2001 pending disposal of the Appeal before the Sales Tax Appellate Tribunal and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case…"

The matters were admitted on 9.6.2006 and interim orders were granted on that day.

Counters are also filed.

Heard the learned counsel for the petitioner and the learned Government Pleader for the respondents. In the facts and circumstances, we are of the opinion that these matters can be disposed of at this stage by directing the respondents not to take any coercive steps for recovery of the tax, pending finalisation of appeals by the Appellate Tribunal, which is subject matter of dispute in the appeals before the Sales Tax Appellate Tribunal. In view of the fact that the appeals are pending for some time before the Tribunal and the issue involved is purely a question of law as to the interpretation of Schedule II of the Act, we deem it appropriate to direct the Tribunal to dispose of the appeals expeditiously, preferably within eight weeks from the date of receipt of a copy of this order.

J.Chelameswar, J.

D.Appa Rao, J.

August 24, 2006
MAS.